

LOUISIANA OPERATION LIFESAVER INCORPORATED

FINANCIAL STATEMENT
(and Supplementary Information)

YEAR ENDED SEPTEMBER 30, 2013

SILVIO, WALKER & ASSOCIATES (LLP)
CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERS OF:
AMERICAN INSTITUTE AND SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Louisiana Operation Lifesaver Incorporated
Baton Rouge, Louisiana

We have compiled the accompanying statement of cash receipts and disbursements of Louisiana Operation Lifesaver Incorporated (a nonprofit organization) for the year ended September 30, 2013. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The supplementary information contained in the analysis of cash disbursements is presented for purposes of additional analysis and not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information, and accordingly, do not express an opinion or provide any assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Louisiana Operation Lifesaver Incorporated.

October 9, 2013

Silvio Walker & Associates (LLP)

LOUISIANA OPERATION LIFESAVER INCORPORATED
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED SEPTEMBER 30, 2013

<u>Assessments Received:</u>		
Union Pacific	\$ 18,150.00	
Kansas City Southern	16,000.00	
CN Railroad	4,560.12	
BNSF	4,000.00	
Norfolk Southern	1,311.75	
CSX	1,000.00	
NOGC	1,000.00	
LNWRR	477.00	
NO Public Belt	<u>477.00</u>	\$ 46,975.87
<u>Grants Received:</u>		
DOTD	33,172.88	
LHSC	<u>10,886.30</u>	44,059.18
KCS - Unbudgeted (Sugar Cane Industry)		5,000.00
OLI - Unbudgeted (Sugar Cane Industry)		15,740.00
OLI - Laptop Computer/Form 990/Tech. Assist.		2,990.00
Interest Income		<u>58.20</u>
Total Receipts		114,823.25
Less, Expended		(<u>129,173.34</u>)
Receipts in excess of expended		(14,350.09)
Cash at the beginning of the year		<u>118,029.43</u>
Cash at the end of the year		\$ <u><u>103,679.34</u></u>
Cash at September 30, 2013:		
Cash in checking account	\$ 96,407.03	
Cash in savings account	<u>7,272.31</u>	
		\$ <u><u>103,679.34</u></u>

See accountants' compilation report.

SUPPLEMENTARY INFORMATION

LOUISIANA OPERATION LIFESAVER INCORPORATED
SUPPLEMENTARY SCHEDULE - ANALYSIS OF CASH DISBURSEMENTS
YEAR ENDED SEPTEMBER 30, 2013

	Budget \$	Expended \$	Balance \$
<u>I Administration Expenses:</u>			
Executive Director Contract	61,450.93	64,001.85 (2,550.92)
Travel Expenses In-State	6,000.00	5,702.72	297.28
Travel Expenses Out-of-State	2,000.00	1,522.22	477.78
Accounting Fees	4,000.00	5,391.00 (1,391.00)
Insurance	1,000.00	675.00	325.00
Cell phone	1,800.00	1,657.04	142.96
 <u>II Education and Promotional Matls.</u>	 30,000.00	 35,288.51 (5,288.51)
<u>III GCCI/RSER Student Manuals</u>	3,000.00	1,670.87	1,329.13
<u>IV Public Relations/Media</u>	9,500.00	6,562.43	2,937.57
<u>V Incentive Program</u>	5,000.00	4,308.53	691.47
<u>VII Website</u>	4,000.00	618.75	3,381.25
<u>VIII Contingency</u>	1,877.02	174.42	1,702.60
<u>IX Training Expenses</u>	<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>
Totals	144,627.95	127,573.34	17,054.61
 <u>Unbudgeted:</u>			
Laptop Computer	<u>0.00</u>	<u>1,600.00</u> (<u>1,600.00)</u>
Totals	<u>144,627.95</u>	<u>129,173.34</u>	<u>15,464.61</u>

See accountants' compilation report.